19 DEC 1997

MEMORANDUM FOR DISTRIBUTION

Subj: OBLIGATIONS FOR PROBLEM DISBURSEMENTS

Ref: (a) ASN(FM&C) memo of 13 Mar 97

Encl: (1) Revised Procedures for Recording Obligations for
            Problem Disbursements

    This memorandum revises and supplements the procedures
for obligating overaged problem disbursements established by
reference (a) and corrects problem areas which were
identified upon actual implementation of those procedures.
Reference (a) procedures not specifically addressed in this
memorandum remain in effect.

    Effective immediately, the monthly report from fund
authorization holders (FAH) to Defense Finance and
Accounting Service (DFAS)-Cleveland or DFAS-Kansas City
required by reference (a) will contain only the value of
correction packages or other corrective actions.
Additionally, the subhead and document number methodology to
record administrative obligations in the Standard Accounting
and Reporting System-Field Level (STARS-FL) is modified in
order to accommodate STARS-FL users who issue funds under
multiple subheads per appropriation. Enclosure (1) provides
the revised report preparation guidelines and the new STARS-
FL subhead and document number methodology.

    As specified in reference (a), recording an
administrative obligation does not eliminate the requirement
to research and correct problem disbursements. For those
problem disbursements over 180 days old which meet the
minimum research criteria in Section 07 of Attachment 2 to
Under Secretary of Defense (Comptroller) 30 June 1995
guidance, FAH are encouraged to request permission to
discontinue research. Discontinued research is the means by
which FAH may forgo further research of specific problem
disbursements upon approval by the Assistant Secretary of
the Navy (Financial Management and Comptroller), where
continued efforts are anticipated to be unsuccessful and not
cost effective.

Subj: OBLIGATIONS FOR PROBLEM DISBURSEMENTS

Request you disseminate this memorandum to all
subordinate FAH to ensure full compliance. Point of contact
is Mr. Bill Fuller, FMO 323, 202-685-6752 or DSN 325-6752.

GLADYS J. COMMONS
Principal Deputy
Assistant Secretary of the Navy
(Financial Management and Comptroller)

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REVISED PROCEDURES FOR RECORDING OBLIGATIONS

REVISED PROCEDURES FOR RECORDING OBLIGATIONS
FOR PROBLEM DISBURSEMENTS

1. REPORTING PROBLEM DISBURSEMENTS

a. <u>General Guidelines</u>. For all accounting systems except those pending conversion to the Standard Accounting and Reporting System-Field Level (STARS-FL), fund authorization holders (FAH) will no longer submit a report of their administrative obligations recorded against overaged problem disbursements (unmatched disbursements and negative unliquidated obligations) to Defense Finance and Accounting Service (DFAS)-Cleveland or DFAS-Kansas City. Instead, FAH will ensure their administrative obligations are posted in the accounting system by the end of the same month in which they receive the 180 day notification from DFAS. DFAS-Cleveland and DFAS-Kansas City will query appropriate accounting systems to extract Department of Navy (DON) administrative obligations for overaged problem disbursements to satisfy their reporting requirements. However, FAH must still report the value of their correction packages or other corrective actions to DFAS-Cleveland or DFAS-Kansas City, as appropriate, not later than the end of the month in which the administrative obligation is posted. This will allow for these values to be credited against the respective FAH's overaged problem disbursements requiring obligation, resulting in accurate reporting.

b. <u>Report Format</u>. Report format found in Attachment A replaces the report format in reference (a) for **FAH who currently use STARS-HCM, STAR-FL, SABRS, and SABRS II. For FAH who do not use these aforementioned systems, reporting requirements specified in reference (a) still remain in effect.** (Electronic copy can be obtained from Mr. Bill Fuller at 202-685-6752, DSN 325-6752, or e-mail "fuller-bill@fmogw.dipcw.disa.mil). This report should be submitted electronically, preferably in Microsoft Excel file format, to DFAS-Cleveland or DFAS-Kansas City, no later than the end of the month in which the 180 day notification is received from DFAS.

DFAS-Cleveland internet address: NULO@CLEVELAND.DFAS.MIL
DFAS-Kansas City internet address: GLASHER@CLEVELAND.DFAS.MIL

2. STARS-FL JOB ORDER NUMBER AND DOCUMENT NUMBER STRUCTURE

a. <u>General Guidelines</u>. STARS-FL FAH will use the job order number and document number structure in paragraph 2b,

following, to establish administrative obligations for overaged UMD. This amends only paragraph III2B in attachment B to enclosure (1) of reference (a). All other guidance in that attachment remains valid. FAH must use either the BASIC job order number and miscellaneous document number structure or the MODIFIED job order number and miscellaneous document number structure. Note that the line of accounting (LOA) data is obtained from the 180 day notification FAH receive from DFAS.

    b. <u>Basic Structure</u>

        (1) **Job Order Number**

            . Positions 1 through 5 will be the unit identification code (UIC) of the FAH recording the obligation
            . Position 6 will be the same as the last digit of the beginning fiscal year of the appropriation in the LOA
            . Positions 7 through 11 will be the special designator "66666"

UIC + FY + 66666   Example: **00011766666**

        (2) **Document Number** for all UMD, including NODOC and zero filled document numbers. (Note: Basic designator "66666" identified in reference (a) will now be used in lieu of the valid document numbers, to record administrative obligations.)

            . Position 1 is N for Navy
            . Positions 2 through 6 are the UIC in the LOA
            . Positions 7 and 8 are the last two digits of the fiscal year of the appropriation in the LOA
            . Positions 9 and 10 are "MD" to denote miscellaneous document
            . Positions 11 through 15 are "66666"

N + UIC + FY + MD + 66666   Example: **N0001197MD66666**

    c. <u>Modified Structure (for multiple subheads under an appropriation)</u>

        (1) **Job Order Number**

            . Positions 1 through 5 are the UIC of the FAH recording the obligation

. Position 6 is the same as the last digit
of the beginning fiscal year of the appropriation in the LOA
. Positions 7 and 8 are "66" to denote
administrative obligation for UMD
. Position 9 is the last position of the
appropriation in the LOA
. Position 10 is the third position of the
appropriation subhead in the LOA
. Position 11 is 0 (zero) if the LOA
represents an operating budget holder; if the LOA represents
a suballotment, position 11 is the suballotment code

UIC + FY + 66 + APPROPRIATION + SUBHEAD + 0 OR SUBALLOTMENT

Examples:

CNO OB LOA: 1771804.11CP **00038 0**   JON: **000387664C0**

CINCLANTFLT OB LOA: 1771804.60CA **57095 0** JON: **570957664C0**

CINPACFLT TOB LOA: 1771804.70CA **00070 M**   JON: **000707664CM**

CNO SA LOA: 1771810.11C0 **00011 2**   JON: **000117660C2**

(2) **Document Number**

. Position 1 is N for Navy
. Positions 2 through 6 are UIC in the LOA
. Positions 7 and 8 are the last two digits
of the fiscal year of the appropriation in the LOA
. Positions 9 and 10 are "MD" to denote
miscellaneous document
. Positions 11 and 12 are "66"
. Positions 13 through 15 are the last three
positions of the modified JON

N + UIC + FY + MD + 66 + LAST 3 POSITIONS OF MODIFIED JON

Examples:

CINCPACFLT TOB: **N0007097MD664CM**
CNO SA: **N0001197MD660C2**

3. **SABRS II.** Paragraph IV2, in Attachment B to enclosure
(1) of reference (a) is canceled. The subhead, budget
reporting code and document number structure currently used
in SABRS to record obligations for overaged UMDs and NULOs
as delineated in paragraph IV1 of Attachment B to enclosure
(1) of reference (a) will be used in SABRS II.

DON CORRECTION/ADJUSTMENT PACKAGES

Due date: No later than the end of the month following receipt of the 180 day listing from DFAS
(Prefer the data stored in Windows Excel or Lotus 123)

[FROM] Activity Name : _____

POC Name : _____

Phone : COMM _____   DSN _____

Internet Address : _____

FAX Number : _____

[TO]   Internet Address :   DFAS-CL NULO@CLEVELAND.DFAS.MIL

DFAS - CLEVELAND CENTER

Code ABC, Phone: DSN 580-5960

or

DFAS-KC GLASHER@CLEVELAND.DFAS.MIL

Code AP, Phone: DSN 465-5912

	Current Reporting yr & month last 2 digits		last 2 digits	last 2 digits	(for STARS-FL or Statutory Limitations)	Correction Actions and/or Pending Adjustments (DOLLARS & CENTS) i.e., 2,000,345.60	
characters : 5	4	4	2	2	4		
FAA UIC	YYMM	APPN	BFY	EFY	SUBHEAD	UMD $	NULO $

Attachment A

DON CORRECTION/ADJUSTMENT PACKAGES

Due date: No later than the end of the month following receipt of the 180 day listing from DFAS
(Prefer the data stored in Windows Excel or Lotus 123)

[FROM] Activity Name : _____

POC Name : _____

Phone : COMM _____ DSN _____

Internet Address : _____

FAX Number : _____

[TO] Internet Address : DFAS-CL NULO@CLEVELAND.DFAS.MIL

DFAS - CLEVELAND CENTER

Code ABC, Phone: DSN 580-5960

or

DFAS-KC GLASHER@CLEVELAND.DFAS.MIL

Code AP, Phone: DSN 465-5912

	Current Reporting yr & month last 2 digits		last 2 digits	last 2 digits	(for STARS-FL or Statutory Limitations)	Correction Actions and/or Pending Adjustments (DOLLARS & CENTS) i.e., 2,000,345.60	
characters : 5	4	4	2	2	4		
FAA UIC	YYMM	APPN	BFY	EFY	SUBHEAD	UMD $	NULO $
57095	9812	1804	91	91	60CA	100,000.00	50,000.10
		"SAMPLE REPORT"					